



Muskogee County Grant Management Policy

1. Purpose

This policy outlines the procedures for applying, receiving, managing, and reporting on all grants received by Muskogee County. This includes local, state, and federal grants from entities such as the USDA, Oklahoma State Department of Commerce, Oklahoma Department of Transportation, ARPA, FEMA, HUD, and other funding programs. The policy is designed to ensure compliance with regulations, maximize efficiency, and maintain transparency in the management of grant funds.

2. Scope

This policy applies to all grants received by Muskogee County, including local, state, and federal grants, regardless of the funding source.

3. Roles and Responsibilities

- **County Commissioners:** Final approval of all grant applications and expenditures.
- **Grant Administrator:** Responsible for the day-to-day management of each grant, including submission, tracking, and compliance monitoring. The Grant Administrator will also handle all grant reporting requirements.
- **County Treasurer:** Responsible for the proper accounting of grant funds, ensuring they are used for the intended purpose, and reporting on expenditures.
- **Project Managers:** Responsible for the implementation of grant-funded projects and compliance with reporting requirements.

4. Grant Application Process

- **Eligibility:** Verify eligibility for each grant based on guidelines from the respective funding agency and county needs.
- **Proposal Review:** The Grant Administrator shall work with relevant departments to draft and submit grant proposals. All proposals must be approved by the Board of County Commissioners or by the elected officer of the department that is applying for the grant.
- **Documentation:** Maintain all documentation related to grant applications, including forms, budgets, correspondence, and approvals.

5. Grant Award and Acceptance

- **Approval:** The County Commission must formally accept the grant award in an open meeting.
- **Grant Agreement:** A signed grant agreement, outlining the terms and conditions, must be filed in the county's records.
- **Fund Allocation:** The County Treasurer will establish appropriate accounts to track and allocate grant funds.

6. Financial Management

The County will adhere to the following accounting procedures, as outlined in **Resolution No. 2024-01** and **Resolution No. 2024-02**, concerning the management and accounting of all direct and reimbursement grants.

E-MAILED
8/25 11:53



- **Direct Grants**

1. All direct grants shall be presented to the Board of County Commissioners for acceptance.
2. Upon acceptance, the County Treasurer will establish a distinct and separate grant cash fund for the revenues received.
3. Prior to expenditure, a request for appropriation must be presented to the Board of County Commissioners and approved.
4. Funds in the grant cash fund will be encumbered under standard purchase order procedures.
5. Upon completion, the grant accounts will be closed and any residual balances transferred to the General Fund following proper procedures.

- **Reimbursement Grants Financed within a Single Fund**

1. Reimbursement grants will also require acceptance by the Board of County Commissioners.
2. The County Treasurer will establish a project reimbursement account within an existing fund and assign appropriate account numbers.
3. Funds held in this account will be encumbered under the standard purchase order procedure.
4. Reimbursement requests will be made to the granting authority to cover expenditures.

- **Reimbursement Grants Financed by Interfund Loan**

1. All reimbursement grants to be financed by interfund loans will follow similar procedures as the above, with temporary transfers of funds from the financing fund to the grant cash fund.
2. The interfund transfer must be approved by the Board of County Commissioners and the County Clerk's Office will notify the County Excise Board.

7. Reporting and Documentation

- **Progress Reports:** The Grant Administrator must submit periodic progress reports to the granting agency as required by the grant terms. These reports must be reviewed and approved by the County Commission before submission.
- **Final Report:** A final report must be submitted to the granting agency upon project completion, detailing outcomes, expenditures, and any remaining funds.

8. Compliance with Regulations

- **Grant-Specific Guidelines:** The County will comply with the specific regulations and guidelines set forth by the granting agency, whether federal, state, or local.
- **OMB Circulars & Uniform Guidance:** For federal grants, the County will adhere to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) and all other applicable federal regulations.
- **Non-Discrimination:** All grant-funded activities will comply with civil rights laws and regulations, ensuring equal access and non-discriminatory practices.



9. Monitoring and Evaluation

- **Internal Monitoring:** The Grant Administrator will conduct internal reviews to ensure compliance with grant conditions and identify any areas of concern.
- **Audit Preparation:** The County will be prepared for audits from the funding agencies and will provide all required documentation in a timely manner.

10. Policy Review and Updates

This policy will be reviewed and updated as needed to ensure continued compliance with best practices in grant management.

This official Muskogee County Grant Management Policy was adopted by the Board of County Commissioners on August 25th, 2025. All future approved revisions of this policy will supersede all previous versions thereof.

ATTEST:


Polly Irving, County Clerk



Muskogee Board of County Commissioners


Ken Doke, Chairman

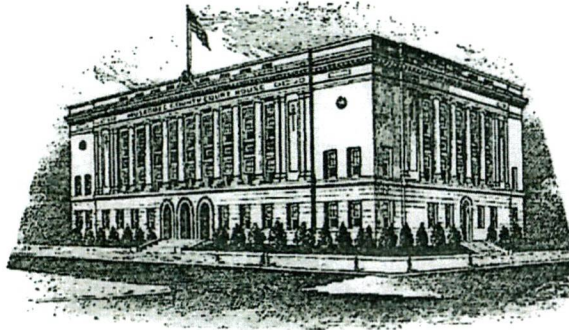

Kenny Payne, Member


Keith Hyslop, Member

KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



SHEILA SHAMBLIN
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 * PHONE (918)682-9601 * FAX (918) 684-1697

Email: hocc@readymuskogee.org - Website: www.muskogee-county.gov

RESOLUTION NO. 2024-02

SUBJECT: Use Tax Fund and Grant Accounting

WHEREAS, 19 OS § 339 charges the Board of County Commissioners with general financial supervision of county government finances;

WHEREAS, the county government has adopted a an excise tax on the storage, use, or other consumption of tangible personal property used, stored, or consume with the county as authorized by 68 OS § 1411, the proceeds of which may be used for any lawful purpose to support the county government as authorized by the Board of County Commissioners;

WHEREAS, the county routinely applies for and receives various grants from other units of government and requires accounting procedures to ensure the safety of county funds so received.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY AS FOLLOWS:

SECTION 1. POLICY. The Board of County Commissioners does hereby expressly recognize the use of the Use Tax Fund (Fund # 1301) as the financing fund of reimbursement grants. The Board of County Commissioners finds the financing of reimbursement grants, without regard for the particular grant activity, to be a lawful use of Use Tax Fund revenues as being in aid of the general functions of the county government. Accordingly, the Use Tax Fund shall be the principal fund of the county government for the financing of reimbursement grants received by any and all departments, officers, and employees of the county government, whether accomplished by intrafund transfer or by interfund loan as is appropriate, without regard for the particular grant activity involved.

SECTION 2. IMPLEMENTATION. All departments, officers, and employees of the county government shall take all appropriate measures within their authority to implement this

resolution. Nothing in this resolution shall be construed to impair or otherwise affect the authority granted by law to a county department or officer. This resolution shall be implemented consistent with applicable law and subject to the availability of appropriations. This resolution is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the county, its departments, officers, employees, or agents, or any other person.

SECTION 3. REPEALER. All other resolutions and parts of other resolutions inconsistent or conflicting with any part of this resolution are hereby repealed to the extent of such inconsistency or conflict.

SECTION 4. SEVERABILITY. If any provision, paragraph, word, section or article of this resolution is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

SECTION 5. EFFECTIVE DATE. This resolution shall take effect immediately upon execution and shall remain in effect until amended or repealed.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY THIS _____ DAY OF _____, 20_____.



ATTEST:

Polly Irving
Polly Irving, County Clerk

Ken Doke
Ken Doke, Commissioner – District 1

Keith Hyslop
Keith Hyslop, Commissioner – District 2

Kenny Payne
Kenny Payne, Commissioner – District 3

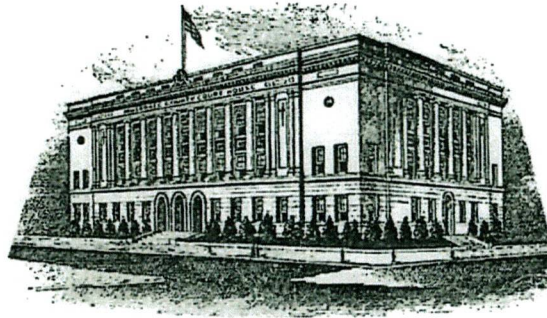
APPROVED AS TO FORM AND LEGALITY this 8 day of Jan, 2024.

John Tyler Hammons
John Tyler Hammons, General Counsel

KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



SHEILA SHAMBLIN
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 * PHONE (918)682-9601 * FAX (918) 684-1697

Email: hocc@readymuskogee.org - Website: www.muskogeecountygov.com

RESOLUTION NO. 2024-01

SUBJECT: Grant Accounting Procedures

WHEREAS, 19 OS § 339 charges the Board of County Commissioners with general financial supervision of county government finances;

WHEREAS, the county government is required to comply with the County and Municipal Subdivision Funds Act (62 OS § 331 *et seq.*) when appropriating county funds.

WHEREAS, 74 OS §§ 212.1 and 214 charges the State Auditor and Inspector with prescribing a uniform system of bookkeeping for use by all county officials, including adoption of Bulletin 2019-01 (March 29, 2019) establishing a mandatory standardized chart of accounts.

WHEREAS, the county routinely applies for and receives various grants from other units of government and requires accounting procedures to ensure the safety of county funds so received.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY AS FOLLOWS:

SECTION 1. POLICY. The Board of County Commissioners does hereby adopt the following procedures concerning grant accounting:

A. Direct Grants

1. All direct grants received by any and all departments, officers, and employees of the county government shall be presented to the Board of County Commissioners for acceptance.
2. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a distinct and separate grant cash fund with appropriate name to control all revenues received pursuant to the grant and shall assign appropriate account numbers to the same consistent with the

accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.

3. Upon the actual receipt of cash on hand and prior to the expenditure of any funds from the grant cash fund so created, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
4. Funds held in the grant cash fund so created shall be encumbered under the standard purchase order procedure required by the County Central Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.
5. Upon completion of the grant activity, the County Clerk's Office shall close the appropriate accounts associated with the grant cash fund and note the grant close out date.
6. Should any cash remain in a grant cash fund proposed to be closed out, the County Clerk's Office shall submit to the Board of County Commissioners a resolution setting forth all information regarding the cash fund to be close together with a request to transfer of the residual balance to the General Fund on State Auditor and Inspector Form 240. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
7. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the residual balance of the grant cash fund to the General Fund.

B. Reimbursement Grants Financed within Single Fund

1. All reimbursement grants received by any and all departments, officers, and employees of the county government to be financed within a single fund via intrafund transfer shall be presented to the Board of County Commissioners for acceptance.
2. Reimbursement grants to be financed within a single fund shall be limited to granting activities which the single fund could lawfully support.
3. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a project reimbursement account within an existing fund which will finance the proposed project and shall assign appropriate account numbers to the same consistent with the accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.
4. The County Treasurer's Office shall, with the consent of the county department or officer concerned with implementing the grant activity, present to the Board of County Commissioners a request an intrafund transfer of appropriations on State Auditor and Inspector Form 237 to transfer funds from within one or more accounts within the financing fund to the project reimbursement account of the financing fund. Upon approval by the Board of County Commissioners, the County Clerk's Office shall notify the County Exercise Board in writing of the approved transfer.
5. Funds held in the project reimbursement account shall be encumbered under the standard purchase order procedure required by the County Central

Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.

6. The county department or officer concerned with implementing the grant activity shall request money for reimbursement from the granting authority to cover any associated expenditures from the project reimbursement account.
7. Upon the actual receipt of cash on hand of the reimbursement, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
8. Upon completion of the grant activity, the County Clerk's Office shall submit to the Board of County Commissioners a resolution requesting to transfer the cash balance in the project reimbursement account to the financing fund on State Auditor and Inspector Form 237. Following approval by the Board of County Commissioners, the County Clerk's Office shall notify the County Excise Board in writing of the approved transfer.
9. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the cash balance of the project reimbursement account to the financing fund. The County Clerk's Office shall then close the project reimbursement account and note the grant close out date.

C. Reimbursement Grants Financed by Interfund Loan

1. All reimbursement grants received by any and all departments, officers, and employees of the county government to be financed by interfund loan between two or more funds shall be presented to the Board of County Commissioners for acceptance.
2. Reimbursement grants to be financed by interfund loan between two or more funds need not be limited to granting activities which the financing fund could lawfully support.
3. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a distinct and separate grant cash fund with appropriate name to control all revenues received pursuant to the grant and shall assign appropriate account numbers to the same consistent with the accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.
4. The County Treasurer's Office shall present to the Board of County Commissioners a request for temporary transfers on State Auditor and Inspector Form 240 to transfer funds from within the financing fund to the grant cash fund. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
5. Funds held in the project reimbursement account shall be encumbered under the standard purchase order procedure required by the County Central Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.
6. The county department or officer concerned with implementing the grant activity shall request money for reimbursement from the granting authority to cover any associated expenditures from the grant cash account.

7. Upon the actual receipt of cash on hand of the reimbursement, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
8. Prior to June 30 of the then current fiscal year or upon completion of the grant activity (whichever occurs first), the county department or officer concerned with implementing the grant activity must repay the interfund transfer associated with the grant cash account. The county department or officer concerned with implementing the grant activity, together with the County Treasurer's Office, shall present to the Board of County Commissioners a request for transfers of funds on State Auditor and Inspector Form 240 to transfer funds from the grant cash fund to the financing fund. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
9. Prior to June 30 of the then current fiscal year or upon completion of the grant activity (whichever occurs first), the County Clerk's Office shall submit to the Board of County Commissioners a resolution requesting to transfer the cash balance in the project reimbursement account to the financing fund on State Auditor and Inspector Form 240. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
10. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the cash balance of the grant cash fund to the financing fund. The County Clerk's Office shall then close the grant cash fund and note the grant close out date.

SECTION 2. IMPLEMENTATION. All departments, officers, and employees of the county government shall take all appropriate measures within their authority to implement this resolution. Nothing in this resolution shall be construed to impair or otherwise affect the authority granted by law to a county department or officer. This resolution shall be implemented consistent with applicable law and subject to the availability of appropriations. This resolution is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the county, its departments, officers, employees, or agents, or any other person.

SECTION 3. REPEALER. All other resolutions and parts of other resolutions inconsistent or conflicting with any part of this resolution are hereby repealed to the extent of such inconsistency or conflict.

SECTION 4. SEVERABILITY. If any provision, paragraph, word, section or article of this resolution is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

SECTION 5. EFFECTIVE DATE. This resolution shall take effect immediately upon execution and shall remain in effect until amended or repealed.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE
COUNTY THIS 8 DAY OF Jan, 20 23.



[Signature]
Ken Doke, Commissioner – District 1

[Signature]
Keith Hyslop, Commissioner – District 2

[Signature]
Kenny Payne, Commissioner – District 3

ATTEST:

[Signature]
Polly Irving, County Clerk

APPROVED AS TO FORM AND LEGALITY this 8 day of Jan,
20 23.

[Signature]
John Tyler Hammons, General Counsel

GRANT/SPECIAL PROJECT RECORD

Name of Grant/Special Project _____

Fund/Department Receiving Grant _____

Amount of Grant \$ _____

Account/Expenditure Receiving Grant (i.e. M&O, Cap Out) _____

Reimbursement Grant ____ Yes or ____ No

If Reimbursement Grant, department/fund which will transfer/temporarily
cover grant _____ Amount to Transfer \$ _____ Matching
Amount to Transfer, if any \$ _____

Details of Grant i.e state/federal/tribal grant; purpose of grant, etc.)

For Treasurer's Use Only:

Fund No. _____